



CONDUCTING INVENTORY

**Procedures for conducting
inventory on consumables, F.F.&E.,
fixed assets, hazardous materials
and linen.**

RECEIVING

- **Receive all items on the purchase order (Form DD1155).**
 - **Annotate quantity received using instructions provided on the form.**
 - **Authorized receiving agent must sign and date purchase order.**
 - **When receiving electronic equipment, write serial numbers on the purchase order or the invoice.**
 - **To assist accounting personnel in recording the purchase, specify what the item is and where it will be used.**
 - » **Supplies or Amenities - preferred way for consumables.**
 - » **F, F & E - use depreciation schedules provided by RAMCAS.**
 - » **Prepaid expenses - amortized for a period not to exceed 12 months.**



RECEIVING (continued)

- **Update property and depreciation (P&D) records and stock card records to reflect new items.**



CONDUCTING INVENTORIES

- **Inventory includes:**
 - **Assets / F.F&E.**
 - **Consumables (Supplies & Amenities)**
 - **Hazardous Materials**
 - **Linens**
- **When to take physical inventory:**
 - **monthly for consumables and annually for assets unless,**
 - **BH Manager/Officer changes or**
 - **as directed by local practices**
- **Use Inventory Record sheet to record physical count.**
 - **NAVCOMPT 2215 or similar automated form.**



CONDUCTING INVENTORIES

- **All inventory counts are to be supervised.**
 - **Annually, counts are supervised by someone independent of BH.**
- **All discrepancies are to be investigated.**
- **Appropriated Fund (APF) and Nonappropriated Billeting Fund (NABF) inventory in storerooms must be stored and counted separately.**
 - **To easily identify and count NABF assets, ensure that each item has been given a unique identification number, which is permanently affixed with a tag (in an inconspicuous spot).**



INVENTORY PROCEDURES

- **Step 1: Prepare Inventory Record sheet from property and depreciation (P&D) records, stock card records and/or automated accounting system.**
- **Step 2: Take physical inventory.**
 - » **Go around, look for and count every item on the Inventory Record sheet.**



INVENTORY PROCEDURES

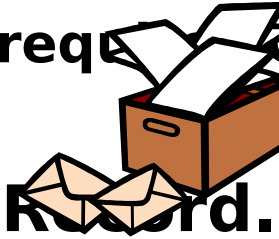
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- **Step 3: Forward completed Inventory Record sheet to appropriate office for reconciliation.**
 - » **NAF inventory to the business office.**
 - » **Since APF inventory under \$25K no longer has a requirement to be inventoried, the VQ custodian of P&D or stock record cards.**



INVENTORY PROCEDURES

- **Step 4: Investigate and resolve variances between Inventory Count sheets and P&D/stock cards**
- **Step 5: Dispose of / write-off missing, unserviceable or excess items.**
 - » Fixed asset disposal requires CO approval.
- **Step 6: File Inventory Record.**



ROOM INVENTORIES

- **Housekeepers should be provided with an inventory sheet for the VQ rooms they have responsibility over.**
 - **Whenever a patron leaves, the housekeepers need to be checking items in the room versus the inventory sheet.**
- **Building managers should be provided with an inventory sheet for the permanent party rooms they have responsibility over.**
 - **When a patron checks-in or -out, the building manager needs to complete an inventory sheet and have the resident sign it.**



INVENTORY MANAGEMENT REFERENCES

- **DoD 7000.14-R Volume 13**
 - **Appendix C, Chapter 3 and 5**
- **BUPERSINST 7510.1A**
- **RAMCAS User Handbook**